

**REPORT TO THE BOARD OF DIRECTORS**  
**Board Meeting of February 23, 2026**  
**Agenda Item No. 12.**

**GDPUD**

**AGENDA SECTION: ACTION ITEMS**

**SUBJECT:** Consider accepting El Dorado County's Chief Administrative Office Recommended Tax Rate on the Land involved in GDPUD Annexation 2025-03, LAFCO Project No. 2025-03, Balderson Station Parcels

**PREPARED BY:** Nicholas Schneider, General Manager

**Approved By:** Nicholas Schneider, General Manager

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**BACKGROUND**

In 2017, a rate study was initiated that changed billing for several customers that are out of the sphere of influence for the District. These customers were paying the same rate as other customers that existed in the sphere of influence. These customers were not assessed in the property tax rolls provided to the District. There are currently 10 customers who fall within this category. The District has identified 11 inactive customers and 2 interested parties that also could be included in this annexation process.

**DISCUSSION**

In 2024, when a new rate study was conducted, it was realized that these customers would need to pay more per miner inch to compensate for the lack of property tax revenue. The rate for one miner inch inside the District is \$176.92, and the customers outside the District pay \$290.38. In order to alleviate these issues, an irrigation customer explored the ability to join the District in order to receive the rates within the sphere of influence. This is done through a Local Agency Formation Commission (LAFCO) annexation process.

LAFCOs are responsible for reviewing and approving proposed boundary changes for most public agencies, including annexations and detachments of territory to or from cities and special districts; incorporations of new cities; formations of new special districts; and consolidations, mergers, and dissolutions of existing districts. LAFCO requires a deposit of \$5,000 to complete this work. In speaking with them, they stated that the work for all 10 customers would be approximately \$15,000.

LAFCO requires both the Board of Supervisors for the county of El Dorado and the Board of Directors for GDPUD to adopt a property tax agreement by February 27<sup>th</sup>, 2026. LAFCO has sent out the CAO's proposal letter regarding this (see attached).

**FISCAL IMPACT**

This item will provide for a net gain of \$63XXX in additional property tax fees as a result of adding these properties to District Boundaries.

## **CEQA ASSESSMENT**

This action is a CEQA project that will be initiated through the LAFCO process.

## **RECOMMENDED ACTION**

Staff recommend that the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) consider and discuss approving the proposed property tax amount in the CAO's letter and put in place a property tax agreement before February 27<sup>th</sup>, 2026.

## **ATTACHMENTS**

1. Letter Dated January 8, 2026
2. Resolution 2026-XX



# County of El Dorado

## Chief Administrative Office

330 Fair Lane  
Placerville, CA 95667-4197

*Sue Phillips*  
Interim Chief Administrative Officer

Phone (530) 626-5530

January 8, 2026

Georgetown Divide Public Utility District  
Attn: General Manager  
P.O. Box 4240  
Georgetown, CA 95634

Subject: Georgetown Divide Public Utility District Annexation of Irrigation Parcels, LAFCO  
2025-03

The LAFCO project referenced above will annex 27 parcels consisting of 241.68 acres into the Georgetown Divide Public Utility District. The parcels are identified by Assessor's Parcel Number as listed in the Assessor's Report (attached).

By this letter, we are submitting a proposed adjustment to the property tax revenue allocation factors for the above-described project. We are recommending a property tax increment allocation of 7.6513% to your agency. The recommended distribution reflects a 15% reduction to agencies that currently receive a portion of property tax revenue.

If this proposal is acceptable to the agency, please notify this office in writing within the next 14 days.

If the Agency wishes to discuss this matter further or you have questions, please contact me at [Alison.Winter@edcgov.us](mailto:Alison.Winter@edcgov.us). Unless we hear from you within the next 14 days, we plan to move forward with this proposal.

Sincerely,

A handwritten signature in blue ink that reads "Alison Winter".

Alison Winter  
Principal Management Analyst

Enclosures

Cc: Local Agency Formation Commission, 550 Main Street, Suite E, Placerville, CA 95667

# ESTIMATE OF PROPERTY TAX REVENUE & DISTRIBUTION FOR THE FISCAL YEAR 2025/26 EXHIBIT 2025-03-A

**LAFCO Project #:** 2025-03  
**Project Name:** Georgetown Divide Public Utility District Annexation of Irrigation Parcels  
**Annexation Per R&T Code Section:** 99.01  
**Existing Tax Rate Area # (TRA):** 083-045  
**Net Assessed Value Per Assessor:** \$6,331,833  
**H/O Exemption Assessed Value:** \$56,000  
**Total Assessed Value Subject to AB-8:** \$6,387,833  
**Estimated 1% Property Tax Revenue:** \$63,878

Agency	Tax Code	State County AB8	BOE District	Estimated	Estimated	Proposed	Proposed
				Portion of Revenue	Current Share of Tax Levy in Existing TRA	Exchange of Tax Increment	New Future Tax Shares
				(note 1)	(note 1)		
County General Fund	11101	N/A	\$18,556	29.0496%	-4.2312%	24.8184%	
County Accum Cap Outlay Fund	11111	N/A	\$428	0.6694%	-0.0975%	0.5719%	
County Road District Tax Fund	11112	N/A	\$2,069	3.2392%	-0.4718%	2.7674%	
CSA #7	13104	0122	\$1,389	2.1744%	-0.3167%	1.8577%	
Georgetown Fire	14405	0057	\$8,376	13.1121%	-1.9099%	11.2022%	
Georgetown Divide Recreation	14501	0078	\$2,062	3.2286%	-0.4703%	2.7583%	
El Dorado County Water Agency	14801	0207	\$675	1.0569%	-0.1539%	0.9030%	
Georgetown Divide PUD	14803	0195	\$0	0.0000%	7.6513%	7.6513%	
CSA 09	N/A	0123	\$0	0.0000%	0.0000%	0.0000%	
CSA 09, Zone 003, Georgetown Cemetery	N/A	0126	\$0	0.0000%	0.0000%	0.0000%	
CSA 10	N/A	0191	\$0	0.0000%	0.0000%	0.0000%	
CSA 10, Zone G-Library	N/A	0227	\$0	0.0000%	0.0000%	0.0000%	
Total Local Agencies:			<u>\$33,555</u>	<u>52.5302%</u>	<u>-0.0001%</u>	<u>52.5302%</u>	
Black Oak Mine Unified	15301	0036	\$25,691	40.2193%		40.2193%	
Los Rios Community College	15402	0046	\$3,426	5.3634%		5.3634%	
Office of Education	15501	N/A	\$1,205	1.8871%		1.8871%	
Total School Agencies:			<u>\$30,323</u>	<u>47.4698%</u>	<u>0.0000%</u>	<u>47.4698%</u>	
Grand Total:			<u>\$63,878</u>	<u>100.0000%</u>	<u>-0.0001%</u>	<u>100.0000%</u>	

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

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062160013000	062160013000		83045	2.08	13816	51889	0	51889
062160034000	062160034000		83045	1.98	96078	283119	0	283119
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330 Fair Lane  
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*Sue Phillips*  
Interim Chief Administrative Officer

Phone (530) 626-5530

January 8, 2026

Georgetown Divide Recreation District  
P.O. Box 274  
Pilot Hill, CA 95664

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If this proposal is acceptable to the agency, please notify this office in writing within the next 14 days.

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Principal Management Analyst

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*Sue Phillips*  
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Phone (530) 626-5530

January 8, 2026

County Water Agency  
1107 Investment Blvd., Suite 240  
El Dorado Hills, CA 95762

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Phone (530) 626-5530

January 8, 2026

Georgetown Fire Protection District  
Attn: Chief  
P.O. Box 420  
Georgetown, CA 95634

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Existing Tax Rate Area # (TRA):	083-045
Net Assessed Value Per Assessor:	\$6,331,833
H/O Exemption Assessed Value:	<u>\$56,000</u>
Total Assessed Value Subject to AB-8:	\$6,387,833
Estimated 1% Property Tax Revenue:	\$63,878

Agency	Tax Code	State County AB8	BOE District	Estimated	Estimated	Proposed	Proposed
				Portion of Revenue (note 1)	Current Share of Tax Levy in Existing TRA (note 1)	Exchange of Tax Increment	New Future Tax Increment
County General Fund	11101	N/A		\$18,556	29.0496%	-4.2312%	24.8184%
County Accum Cap Outlay Fund	11111	N/A		\$428	0.6694%	-0.0975%	0.5719%
County Road District Tax Fund	11112	N/A		\$2,069	3.2392%	-0.4718%	2.7674%
CSA #7	13104	0122		\$1,389	2.1744%	-0.3167%	1.8577%
Georgetown Fire	14405	0057		\$8,376	13.1121%	-1.9099%	11.2022%
Georgetown Divide Recreation	14501	0078		\$2,062	3.2286%	-0.4703%	2.7583%
El Dorado County Water Agency	14801	0207		\$675	1.0569%	-0.1539%	0.9030%
Georgetown Divide PUD	14803	0195		\$0	0.0000%	7.6513%	7.6513%
CSA 09	N/A	0123		\$0	0.0000%	0.0000%	0.0000%
CSA 09, Zone 003, Georgetown Cemetery	N/A	0126		\$0	0.0000%	0.0000%	0.0000%
CSA 10	N/A	0191		\$0	0.0000%	0.0000%	0.0000%
CSA 10, Zone G-Library	N/A	0227		\$0	0.0000%	0.0000%	0.0000%
Total Local Agencies:				<u>\$33,555</u>	<u>52.5302%</u>	<u>-0.0001%</u>	<u>52.5302%</u>
Black Oak Mine Unified	15301	0036		\$25,691	40.2193%		40.2193%
Los Rios Community College	15402	0046		\$3,426	5.3634%		5.3634%
Office of Education	15501	N/A		\$1,205	1.8871%		1.8871%
Total School Agencies:				<u>\$30,323</u>	<u>47.4698%</u>	<u>0.0000%</u>	<u>47.4698%</u>
Grand Total:				<u>\$63,878</u>	<u>100.0000%</u>	<u>-0.0001%</u>	<u>100.0000%</u>

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Fee Parcel	Asmt	TRA	Acres	Land Value	Total Assessed		Home Owner Exemption Value	Net Assessed	Other Comments
					Value	Value			
062061003000	062061003000		83045	2	1913	1913	0	1913	ADM w/ 062061004000
062061004000	062061004000		83045	103.06	96489	222226	0	222226	ADM w/ 062061003000
062061035000	062061035000		83045	1.26	35111	77060	7000	70060	
062071068000	062071068000		83045	13.32	91655	392412	7000	385412	
062140047000	062140047000		83045	9.78	23063	107017	0	107017	
062140048000	062140048000		83045	5	73544	354260	0	354260	
062140049000	062140049000		83045	1.72	86593	412404	0	412404	
062150036000	062150036000		83045	2.16	143000	475000	7000	468000	
062150039000	062150039000		83045	0.73	54078	179665	0	179665	
062150043000	062150043000		83045	2.4	13438	255025	7000	248025	
062160001000	062160001000		83045	0.74	27722	27722	0	27722	
062160006000	062160006000		83045	1.75	5844	5844	0	5844	
062160013000	062160013000		83045	2.08	13816	51889	0	51889	
062160034000	062160034000		83045	1.98	96078	283119	0	283119	
062160035000	062160035000		83045	2.58	76459	218360	7000	211360	
062160036000	062160036000		83045	2.12	18438	56035	0	56035	
062310033000	062310033000		83045	6.48	116732	151221	0	151221	
062310049000	062310049000		83045	1.72	100614	319341	0	319341	
062310050000	062310050000		83045	40.73	84540	165538	0	165538	
062320004000	062320004000		83045	1.28	83661	362537	0	362537	
062320029000	062320029000		83045	10.13	102402	356136	7000	349136	
062381041000	062381041000		83045	3.24	100395	323496	0	323496	
062381048000	062381048000		83045	3.77	102402	352723	0	352723	
062381050000	062381050000		83045	9.99	105000	470000	0	294702	
062381051000	062381051000		83045	5	81436	140261	0	140261	
062430031000	062430031000		83045	3.33	123137	442069	7000	435069	
062430032000	062430032000		83045	3.33	69849	359858	7000	352858	

**RESOLUTION NO. 2026-XX**

**OF THE BOARD OF DIRECTORS OF THE  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT  
ACCEPTING EL DORADO COUNTY'S, CHIEF ADMINISTRATIVE OFFICE,  
RECOMMENDED TAX RATE ON THE LAND INVOLVED IN GDPUD ANNEXATION 2025-  
03, LAFCO PROJECT No. 2025-03, IRRIGATION PARCELS**

**WHEREAS**, a request has been made to the Board of Supervisor of the County of El Dorado for negotiation in accordance with Section 99.01 of the Revenue and Taxation Code (added by Assembly Bill No. 8, Chapter 282, Statutes of 1979); and,

**WHEREAS**, this request is related to the annexation, GDPUD Annexation 2025-03 (LAFCO Project No. 2025-03) initiated by the Georgetown Divide Public Utility District involving properties in the Balderson Station area and,

**WHEREAS**, the properties are more specifically identified as Assessor Parcel Numbers: 062-061-003-000, 062-061-004-000, 062-061-035-000, 062-071-068-000, 062-140-047-000, 062-140-048-000, 062-140-049-000, 062-150-036-000, 062-150-039-000, 062-150-043-000, 062-160-001-000, 062-160-006-000, 062-160-013-000, 062-160-034-000, 062-160-035-000, 062-160-036-000, 062-310-033-000, 062-310-049-000, 062-310-050-000, 062-320-004-000, 062-320-029-000, 062-381-041-000, 062-381-048-000, 062-381-050-000, 062-381-051-000, 062-430-031-000, AND 062-430-032-000 constituting 241.68 combined acres.

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE  
GEORGETOWN PUBLIC UTILITY DISTRICT as follows:**

1. That the terms and conditions stated in a letter dated January 8, 2026, Subject: Georgetown Divide Public Utility District Annexation of Irrigation Parcels, LAFCO Project No. 2025-03, together with its attachment from El Dorado County, attached as Exhibit A, are agreeable to the Georgetown Divide Public Utility District, and
2. The Board of Directors of the Georgetown Divide Public Utility District requests the Board of Supervisors of El Dorado County to take action necessary to permit further processing of this change of organization; and
3. The Clerk and ex officio Secretary to the Board is hereby authorized and directed to transmit notice of this determination to the EL DORADO COUNTY LOCAL AGENCY FORMATION COMMISSION.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 23rd day of February 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT/ABSTAIN:**

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Michael Saunders, President, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

*Attest:*

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Nicholas Schneider, Clerk and Ex officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**CERTIFICATION**

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2026-02 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 23<sup>rd</sup> day of February 2026.

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Nicholas Schneider, Clerk and Ex officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**ATTACHMENTS:**

1. Letter dated January 8, 2026, with attachment